



**IDAHO STATE BOARD OF ACCOUNTANCY  
INFORMATION FOR INITIAL APPLICANTS  
UNIFORM CPA EXAMINATION**

**APPLICATION FORMS**

This application is to be used for first-time (initial) applicants only. Be sure you have received the current form. INITIAL applications must be completed by applicants who:

- Have never taken the examination as candidates of this state;
- Have previously taken the examination as candidates in another state but who have not earned credit;
- Have previously taken the examination as candidates of another state and wish to transfer credit to Idaho.

Applicants who have previously applied for or taken the examination for other jurisdictions must complete an initial application form. Applicants in this category must arrange for the transfer of their scores and/or information from the original jurisdiction to the Idaho State Board of Accountancy. These scores may be accepted by the Idaho Board in lieu of examination of subjects passed, provided the state has standards and requirements at least equivalent to the requirements of the Idaho State Board of Accountancy. An "Authorization for Interstate Exchange of Examination and Licensure Information" form will be necessary. This form is available from our web site at:

<http://isba.idaho.gov/documents/pdf/interstateexchange.pdf>.

**APPLICATION FEES**

The Idaho State Board of Accountancy requires all initial candidates to pay a \$100 application fee payable to the Idaho State Board of Accountancy. This fee will not be refunded. Include this fee when submitting your application.

**and**

The National Association of State Boards of Accountancy (NASBA) requires an additional testing fee listed below.

	ATT's issued prior to 8/15/2006:	ATT's issued 8/15/2006 or later:
Auditing & Attestation	\$159.25	\$187.00
Financial Accounting	\$148.00	\$175.44
Regulation	\$125.50	\$152.33
Business E & C	\$114.25	\$140.78

**DO NOT SEND THIS FEE TO THE BOARD OFFICE.** You will be billed by NASBA for this fee after the Idaho State Board of Accountancy has issued your Authorization to Test. Another fee increase is anticipated for January 2008.

Testing fees are NOT refunded. There is no provision for withdrawing from the examination.

**CANDIDATES WITH DISABILITIES**

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Such candidates must obtain an official modification form from the Idaho State Board of Accountancy. Upon receipt of your requested accommodations, it will be considered and you will be notified in writing of the Board's decision. Documentation of a disability and/or previous accommodations must be attached to the exam application. Candidates must complete and submit this form every time that they apply for the examination and require special modifications. The completed forms must be returned to the Idaho State Board with all required documentation before scheduling.

**AUTHORIZATION TO TEST/NOTICE TO SCHEDULE**

Once your eligibility to take the exam is determined, the Board will send an Authorization To Test (ATT) to the National Candidate Database (NCD) at NASBA. Candidates will be billed for the NASBA fee as shown above. Fees must be paid to NASBA within 3 months after the ATT is sent. After the fees are paid, NASBA will issue a Notice To Schedule (NTS). The NTS is sent to applicants via the contact preference indicated on the application form. Utilizing the NTS, candidates are required to contact Prometric for site location(s) and test times. For a list of the Prometric Testing Centers in Idaho, visit their web site at [www.prometric.com](http://www.prometric.com). The Idaho State Board of Accountancy does not control space availability or locale of the testing centers.

**You should apply for sections you anticipate taking during a 6 month period. NASBA will bill you for all sections that you indicate on your application, and issue an NTS for those sections after full payment.**

If a candidate requires rescheduling to take the CPA examination, the candidate must contact Prometric. An eligible candidate has 6 months from the date of the NTS, to schedule and sit for the exam.

**EXAMINATION SECTIONS**

<u>Section</u>	<u>Length</u>
Auditing and Attestation	4.5 hours
Financial Accounting and Reporting	4.0 hours
Regulation	3.0 hours
Business Environment and Concepts	2.5 hours

Candidates should plan to report to their assigned examination site one hour before the start of each scheduled session. Detailed instructions concerning scheduling to test will be included on the Notice to Schedule (NTS).

## EXAMINATION CREDIT

### Prior to April 2004

A candidate shall be required to pass all test sections of the CPA Examination in order to qualify for a CPA certificate and license. If, at a given sitting of the examination prior to the implementation of a computer-based CPA Examination, a candidate passes 2 or more but not all sections, then the candidate shall be given conditional credit for those sections that the candidate has passed and need not sit for re-examination in those sections, provided that:

- a. The candidate wrote all sections of the examination for which the candidate does not have credit at that sitting;
- b. The candidate attained a minimum score of 50 on each section not passed at that sitting. However, if a candidate passes 3 sections of the examination, the candidate shall be conditionally credited with the sections passed without regard to the score in the remaining section;
- c. The candidate passes the remaining sections of the CPA Examination within six consecutive administrations of the CPA Examination given after the one at which the first sections were passed; and
- d. At each subsequent sitting at which the candidate seeks to pass any additional sections, the candidate sits for all sections not yet passed.

### Conditional Credit Earned on the Paper-Based CPA Examination

Candidates who have conditional credit on the paper-based CPA Examination as of the launch date of the computer-based CPA Examination are subject to the following transition requirements:

Candidates will retain conditional credits from the paper-based sections for the corresponding computer-based sections as follows:

"Auditing"	to	"Auditing and Attestation"
"Financial Accounting and Reporting"	to	"Financial Accounting and Reporting"
"Accounting and Reporting"	to	"Regulation"
"Business Law and Professional Responsibilities"	to	"Business Environment and Concepts"

A candidate who attained conditional credit under the paper-based examination will be allowed a transition period to complete any remaining test sections. The transition period is the maximum number of opportunities that the candidate has remaining, at the launch of the computer based examination, to complete all remaining test sections, or three years from the last day of the month conditional credit was attained, whichever is exhausted first. During the candidate's transition period, any computer-based test section passed is not subject to the section below titled "Credit For Subjects After Computerization Of The CPA Examination".

If a candidate who conditioned under the paper-based examination does not pass all remaining test sections during the transition period, conditional credits earned under the paper-based examination will expire and the candidate will lose credit for the test sections earned under the paper-based examination. When paper-based credit is lost, any computer-based test section passed during the transition period becomes subject to the credit granting provisions of the following section "Credit For Subjects After Computerization Of The CPA Examination".

### Credit For Subjects After Computerization Of The CPA Examination

Upon implementation of a computer-based CPA Examination, a candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section(s), without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections, provided that:

- a. Candidates must pass all four test sections of the CPA Examination within a rolling eighteen (18) month period, which begins on the date that the first test section(s) passed is taken;
- b. Candidates cannot retake a failed test section(s) in the same examination window; and
- c. Candidates who do not pass all four sections of the CPA Examination within the rolling eighteen (18) month period shall lose credit for any test section(s) passed outside the eighteen (18) month period and that test section(s) must be retaken.

### NON-DISCLOSED EXAMINATION

The Uniform CPA Examination is a non-disclosed examination. This means that candidates cannot obtain copies of examination questions or of their own answer papers after the examination is administered. To protect the confidentiality of examination contents, candidates are required to acknowledge confidentiality statements at examination administrations in all locations.

### **MATERIALS TO BE SUBMITTED**

First-time (and transfer) applicants must submit to the Idaho State Board of Accountancy:

- (1) Completed and signed initial application with a 2"x2" photograph attached;
- (2) \$100 fee payable to the Idaho State Board of Accountancy;
- (3) Official transcript (or foreign evaluation) sent directly to the Board office from each academic institution at which credit toward the educational requirement was earned.
- (4) Criminal History Records Check form (included with this packet). Complete top portion.
- (5) Transfer candidates must complete an "Authorization for Interstate Exchange of Examination and Licensure Information" form available on our web site at <http://isba.idaho.gov/documents/pdf/interstateexchange.pdf> or you can receive a form by contacting the Board office.

### **NAME OR ADDRESS CHANGE**

Any name or address change must be reported in writing to the Idaho State Board of Accountancy. Name changes must be accompanied by supporting documentation.

### **ELIGIBILITY FOR EXAMINATION**

First-time (and transfer) applicants must:

- Be eighteen (18) years of age or older;
- Be a resident of Idaho, have been a resident, or intend to immediately become a resident of the State of Idaho with the intention of remaining;
- Have good moral character (a form is provided.) This form is required to be signed and returned with your application. A criminal background check is processed with the Idaho Department of Law Enforcement; and
- Have completed a Baccalaureate Degree with 30 or more semester hours in business administration subjects, of which at least 20 semester hours shall be in the study of accounting subjects. If you have a combination of semester credits and quarter hours, you can convert the quarter hours to semester credits by multiplying the quarter hours by 2 and then dividing by 3.

Additional education requirements exist for licensure.

Please contact the Board office or our web site (<http://isba.idaho.gov>) for additional information.

### **EVIDENCE OF QUALIFICATIONS**

Candidates must have completed the educational requirements at the time the application is filed. Candidates must request official transcripts of all college work be sent directly from the college or university to the Board office. Transcripts received with the application or marked "issued to student" and without the official seal will not be accepted. All transcripts must contain a signature of the Registrar or some other official representative of the institution. Transcripts must be received before authorization to take the examination is given.

Candidates who completed their studies at institutions outside the U.S. must have their educational credentials evaluated by a member of the National Association of Credential Evaluation Service. Candidates should obtain forms on which to request evaluations from the evaluating agency. For a listing, please visit of the National Association of Credential Evaluation Services (NACES) [www.naces.org](http://www.naces.org). The transcript evaluation must show a course-by-course breakdown of accounting, business-related, and general education subjects.

Idaho State Board of Accountancy  
Attn: Sandy Gentry  
PO Box 83720  
Boise ID 83720-0002  
Phone: (208) 334-3584 Fax: (208) 334-2615  
Web Site: [isba.idaho.gov](http://isba.idaho.gov)  
[sgentry@isba.idaho.gov](mailto:sgentry@isba.idaho.gov)

**IDAHO STATE BOARD OF ACCOUNTANCY**

PO Box 83720

Boise ID 83720-0002

Phone (208) 334-2490 Fax (208) 334-2615

E-Mail: [isba@isba.idaho.gov](mailto:isba@isba.idaho.gov)Web Site: [isba.idaho.gov](http://isba.idaho.gov)**INITIAL APPLICATION FOR UNIFORM CPA EXAMINATION**

Read "Information for Applicants" which you received with the application before completing both sides of this form. Record the information requested in ink or typewriter. Where boxes are provided, print one letter or digit in each box; make a check mark where appropriate; leave space between words; omit punctuation; abbreviate as necessary.

SSN: -- Title (check one): Mr. ☐ Ms. ☐ Mrs. ☐ Miss ☐

NAME: Must exactly match the name on your ID

FIRST  MIDDLE  LAST  SUFFIX MOTHERS' MAIDEN NAME  YOUR MAIDEN NAME/PREVIOUS LAST NAME 

You should apply for sections you anticipate taking during a 6 month period. NASBA will bill you for all sections that you indicate below, and issue an NTS for those sections after full payment.

SELECT SUBJECTS TO BE TAKEN:

- ☐ Auditing and Attestation (Audit)  
☐ Business Environment & Concepts (BEC)  
☐ Financial Accounting & Reporting (FAR)  
☐ Regulation (REG)

Place Photo  
Here

In the space provided, tape a 2" x 2" passport type photograph taken within the last three months, showing your head and shoulders only.

Height  FT.  IN. Weight  Eye Color:  Hair Color:   
Date of birth:  M  M  D  D  Y  Y  Y  Y Place of birth: 

How do you prefer NASBA send your payment coupon and Notice to Schedule?

☐ Fax ☐ Home mailing ☐ E-mail

**RESIDENCE ADDRESS AND TELEPHONE:** This should be the postal address and telephone number at which you can be reached until examination scores are reported. Send any change in writing to the Idaho State Board of Accountancy.

ADDRESS LINE 1  PHONE:   
ADDRESS LINE 2  FAX:   
CITY  STATE  ZIP CODE  COUNTRY   
EMAIL ADDRESS **BUSINESS ADDRESS AND TELEPHONE:**

NAME OF ORGANIZATION

ADDRESS LINE 1  PHONE:   
ADDRESS LINE 2  FAX:   
CITY  STATE  ZIP CODE  COUNTRY 

**FEE SCHEDULE: \$100(First-time and Transfer applicants)** Make check or money order payable to the Idaho State Board of Accountancy. Fees will not be refunded or transferred to future examinations.

- ☐Yes ☐No Are you a resident of the State of Idaho? If yes, at what address and for what period of time have you resided in the State of Idaho?  
Address: \_\_\_\_\_ Period of Time: \_\_\_\_\_  
(If you intend to immediately become a resident, please enclose sufficient evidence of this intent.(Job, etc.)
- ☐Yes ☐No Is this the first time you are applying for the Uniform CPA Examination in Idaho?  
If NO, indicate the most recent date on which you took the examination \_\_\_\_\_ (Month/Year)
- ☐Yes ☐No Have you ever applied for the Uniform CPA Examination in another state?  
If YES, what state? \_\_\_\_\_ When did you apply? \_\_\_\_\_ (Month/Year)
- ☐Yes ☐No Are you transferring credit from that state?

If credit is being transferred to Idaho, information must be submitted to Idaho by the state board from which the transfer is requested. The form is on our web site at <http://isba.idaho.gov/documents/pdf/interstateexchange.pdf>.

**PERSONAL DATA:** If "Yes" to any of the following questions, state facts fully on a separate sheet and attach.

- ☐Yes ☐No Have you ever: been charged with; pleaded guilty, no contest or nolo contendere to; been convicted or found guilty of; or been sentenced for any felony or misdemeanor not previously disclosed to this Board in writing? (Include traffic violations if felony or misdemeanor, but not infractions, such as speeding tickets.) If yes, provide factual description including date, court involved, disposition of case, whether disposition has been fully satisfied, and name and address of the office in possession of the record of the event.
- ☐Yes ☐No Have you had an application for license denied, or a license restricted, suspended, or revoked by any state or federal agency or governing or licensing board ?
- ☐Yes ☐No Have you ever been charged with fraud, formally or informally, in any proceeding?
- ☐Yes ☐No Has your conduct ever been called into question with reference to the unethical practice of public accounting?
- ☐Yes ☐No Have you ever been censured, reprimanded, disciplined, suspended, disqualified or disbarred as a member of any profession or as a practitioner before any administration or agency, or have you ever been suspended or removed from any public or private office, because of conduct reflecting upon your character?
- ☐Yes ☐No Have you ever been denied any license or certificate that required the proof of good moral character?
- ☐Yes ☐No Have you previously passed the Uniform CPA Examination? If YES, what state? \_\_\_\_\_
- ☐Yes ☐No Have you ever held a CPA Certificate and/or license? If YES, what state? \_\_\_\_\_

**EDUCATION:** Candidates must have completed the educational requirements before applying. Candidates must request official transcripts to be sent directly from the college or university to the Board office. Transcripts received with the application or marked "issued to student" and without the official seal will not be accepted. All transcripts must contain a signature of the Registrar or some other official representative of the institution. Transcripts must be received before authorization to take the examination is given.

INSTITUTION NAME	GRADUATION DATE	DEGREE TYPE	ACCOUNTING CREDITS	BUSINESS CREDITS	TOTAL CREDITS

**Candidates with Disabilities:** The Idaho State Board of Accountancy complies with the Americans with Disabilities Act. Candidates who require modifications in the examination administration because of a disability should submit their request on a form provided by the Board. To obtain the appropriate form, please contact Sandy Gentry at (208) 334-3584 or download the form from our web site at [isba.idaho.gov](http://isba.idaho.gov)

The Idaho State Board of Accountancy will review all requests for modifications in examination administrations. To ensure equal opportunity for all qualified persons, the Board will make reasonable accommodations for candidates having disabilities that might affect their taking the CPA Exam. The Board will not pay any cost you incur in obtaining the required diagnosis and recommendation.

**Applicant Signature:** I certify to the truth and accuracy of all statements, answers, and representations made in the foregoing application and in any supplementary statements. I have read and understand the "Information For Initial Applicants." I understand that information provided on this application will be provided to NASBA as part of the overall administration of the National Uniform CPA Examination.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

Mail application materials to:  
Idaho State Board of Accountancy  
Attn: Sandy Gentry  
PO Box 83720  
Boise ID 83720-0002

Hand deliver applications to:  
Idaho State Board of Accountancy  
Attn: Sandy Gentry  
1109 Main, Suite 470  
Boise ID 83702

April 2006



# IDAHO STATE POLICE BUREAU OF CRIMINAL IDENTIFICATION

## NON-CRIMINAL JUSTICE CRIMINAL HISTORY RECORDS CHECK REQUEST of the Idaho Central Repository of Criminal History Records



A separate form must be used for each request. Do not use staples on the forms. Please Print clearly in **blue** or **black** ink only.

### REQUEST

Please provide an Idaho Criminal History on the individual named below.

Last Name		First Name		Middle Name	
Alias Names (Include Maiden/prior Married Names) (optional)	Date of Birth (Month/day/year) / /	Sex	Race	Social Security Number — —	
Address		City		State	Zip

### WAIVER

Idaho law does **not** require a waiver. However, without a signed waiver from the subject of the record, any arrest more than 12 months old, **without** a disposition, cannot be given to a non-criminal justice agency.

I hereby give permission for the requester, named below, to receive any information maintained by the Idaho Bureau of Criminal Identification concerning myself.

Signature \_\_\_\_\_

Date \_\_\_\_\_

*The signature date on the waiver must be within 180 days of the name check submission.*

### TO BE COMPLETED BY COMPANY OR PERSON REQUESTING BACKGROUND INFORMATION

Requesting Person or Company  IDAHO STATE BOARD OF ACCOUNTANCY	Address of Requester (Results will be mailed to this address)  PO BOX 83720 – BOISE ID 83720-0002
Signature of Requester or Representative of Requesting Company	Request Date

### Results of Non-Certified Record Search

Record attached ☐ No Record Found ☐ BCI Initials \_\_\_\_\_ Date \_\_\_\_\_

### General Information:

Idaho law does **not** require a person to give consent, however, without a signed release from the subject of the record, any arrest more than 12 months old, **without** a disposition, cannot be given to a non-criminal justice agency.

Criminal history record information furnished as a result of a non-fingerprint based computerized search is based solely on a search of identifiers provided in the request. Be aware it is not uncommon for criminal offenders to use alias names and false dates of birth, which would adversely affect the completeness and accuracy of a non-fingerprint based search of the Idaho Central Repository of Criminal History Records. No other state or federal agency records can be searched under current law. The bureau does not telephone or fax responses. Please allow ample time for processing this request. Requests are processed on a first come basis.

The records maintained by the Idaho Bureau of Criminal Identification (BCI) are based upon the felony and serious misdemeanor arrests reported to BCI from other Idaho criminal justice agencies. If a person disputes the accuracy of information obtained, that person may challenge the information by writing to the address on this form.

Idaho code 67-3008 (6) states, "A person or private agency, or public agency, other than the department, shall not disseminate criminal history record information obtained from the department to a person or agency that is not a criminal justice agency or a court without a signed release of the subject of record or unless otherwise provided by law."

**RETURN THIS FORM TO THE IDAHO STATE BOARD OF ACCOUNTANCY**